

**RANDOLPH COUNTY TAX DEPARTMENT
APPLICATION FOR USE VALUE ASSESSMENT AND TAXATION OF
AGRICULTURAL, HORTICULTURAL OR FOREST LANDS**

Important: This application must be filed during the regular listing period or within 30 days of notice of a new valuation. It should also be filed by a new property owner within 60 days of acquiring land already in the Present Use Program. A separate application must be filed for each tract. A tract is a single parcel of land as shown in the last recorded deed.

***NOTE: Please complete each question. All incomplete applications will be returned. ***

DATE _____

NAME _____ REID # (office use only) _____

ADDRESS _____ PIN # _____

_____ ACREAGE _____

Indicate if application is for: *Agriculture* Use _____, *Horticulture* Use _____, or *Forestland* _____

EXPLANATION OF LAND TYPES

NOTE: Applicant must have at least 1 tract of land in commercial production covering at least 10 acres of open land, or 5 acres of horticulture, or 20 acres of forestland. See land types on back of application.

1. **AGRICULTURE OPEN LAND:** Open land that is part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program and that is not used as building sites, access to building sites, or for purposes other than agricultural use. The requirements of GS 105-277.2-6 must be met. Land used to farm aquatic species can be agriculture land if the land meets the income requirements and has at least 5 acres in production or has produced at least 20,000 lbs of aquatic species for commercial sale annually regardless of size.
2. **FORESTLAND:** Land that is part of a forest unit or agriculture unit that is actively engaged in the commercial growing of trees or seedlings under a sound management program. The requirements of GS 105-277.2-6 must be met.
3. **HORTICULTURAL LAND:** Land that is a part of a horticultural unit that is actively engaged in the commercial production of fruits, vegetable, nursery, or floral products under a sound management program. The requirements of GS 105-277.2-6 must be met.
4. **WASTELAND:** Land that is a part of either an agricultural unit, forest unit or horticultural unit but which will not produce or assist in the production of crops, plants, trees, or animals.

SECTION A

BREAKDOWN OF ACREAGE

<u>Home & Bldg. Site</u>	<u>Openland</u>	<u>Horticulture</u>	<u>Forest</u>	<u>Waste</u>	<u>Other</u>	<u>Total Acres</u>
					(Not Commercial)	
_____	_____	_____	_____	_____	_____	_____
						= _____

Does the owner live on this tract? **YES** _____ **NO** _____

If the answer is '**NO**', state how long the property has been owned by the applicant or relative. _____

Give relationship if received from a relative. _____

Does owner have other land that already has Use Value Assessment? **YES** _____ **NO** _____ In what county? _____

If applicant is a business entity, list the names, shares of ownership and principal occupations of all members.

<u>Name</u>	<u>No. of Shares</u>	<u>Occupation</u>
_____	_____	_____
_____	_____	_____

State whether the corporation's principal activity is: Agriculture _____ Horticulture _____ Forestry _____ or Other _____

SPACE FOR OFFICE USE ONLY

Date: _____ Approved by : _____ Denied by : _____

Comments: _____

Reason for Denial: _____

SECTION B—AGRICULTURE & HORTICULTURE USE

Indicate **gross income** from each crop that was sold, or had it been sold, for the past three years. If land is rented, you may need to contact farmer for income. **NOTE: DO NOT INCLUDE RENT; only income from crops, plants, or animals.**

Year	# of Acres in Crops	Income	# of Acres in Livestock	Income	# of Acres in Other Products	Income	Total Income *
2014							
2013							
2012							

*** Attach a copy of your most recent Schedule F (Form 1040) showing your reported farm income and expenses. ***

Is this farm in an active CRP program? **YES** **NO**

Was the income listed above reported for NC income tax for the owner? **YES** **NO** If 'NO', please explain or give name of person reporting the income:

If this tract is leased or rented, give the name and address of tenant:

SECTION C – FOREST LAND

Are you currently actively engaged in the commercial production of timber and forest products under a sound management program to obtain the greatest net return from the land consistent with its conservation and long term improvement?

YES **NO**

To qualify for use value assessment this forestland must have a written management plan prepared by a certified forester and the plan must be followed. **The forestland must be in compliance with a written sound forest management plan as of January 1, 2015.**
-Attach a copy of your forest plan as part of this application-

Date of current Forestry Management Plan: _____

I, THE UNDERSIGNED, CLEARLY UNDERSTAND THAT:

1. I have applied to have my land taxed by Randolph County at Present-Use value and that the difference between the tax at market value and the tax at present use value with interest will be deferred as long as the use of the property meets the requirements of North Carolina law.
2. If my property becomes ineligible for taxation at present use value that the current year and the three (3) prior years of deferred taxes and interest will become due immediately.
3. I am required by N.C. General Statute 105-277.5 to report to the tax department during the listing period, any changes that occurred in the past year which could disqualify all or part of the land which is being taxed at present use value. Failure to report changes may result in a penalty of ten percent (10%) of the total deferred taxes.
4. State law requires the Tax Department to audit my application and the use of my farm to determine if the use continues to be eligible for deferred taxes and that I will be asked for income and other information periodically as part of the audit process.

AFFIRMATION (Must have signature of each owner – use a blank page for additional signatures)

I (we), the undersigned, declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to my (our) knowledge and belief, are true and correct.

DATE

SIGNATURE

Owner, YES___ NO___

* **TELEPHONE** *

SIGNATURE

Owner, **YES** ____ **NO** ____

Remember to attach your forestry management plan and/or Schedule F, whichever applies.